



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No.42]

CHENNAI, FRIDAY, FEBRUARY 1, 2019
Thai 18, Vilambi, Thiruvalluvar Aandu-2050

Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

ERRATUM TO NOTIFICATION

[G.O.Ms.No. 19, *Commercial Taxes and Registration (B1)*, 1st February 2019,
Thai 18, Vilambi, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/117(d-1)/2019.

The following erratum is issued to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-5)/2018, published in Part II—Section 2 of the *Tamil Nadu Government Gazette Extraordinary*, dated the 31st December, 2018:—

ERRATUM.

In the said Notification, at page 4, in line 1, for "List 32", read "List 34".

Ka. BALACHANDRAN,
Principal Secretary to Government.

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

[G.O.Ms.No. 20, *Commercial Taxes and Registration (B1)*, 1st February 2019,
Thai 18, Vilambi, Thiruvalluvar Aandu-2050.]

No. II(2)/CTR/117(d-2)/2019.

WHEREAS, sub-section (1) of Section 10 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this Order referred to as the said Act) provides that-

(i) a registered person engaged in the supply of services, other than supply of service referred to in clause (b) of paragraph 6 of Schedule II to the said Act, may opt for the scheme under the said sub-section;

(ii) a person who opts for the said scheme may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II to the said Act), of value not exceeding ten per cent of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher;

AND WHEREAS, clause (a) of sub-section (2) of Section 10 of the said Act provides that the registered person shall be eligible to opt under sub-section (1), if, save as otherwise provided in sub-section (1), he is not engaged in the supply of services;

AND WHEREAS, rendering of services as part of the savings and investment practice of business, by way of extending deposits, loans or advances, in so far as the consideration is represented by way of interest or discount, is resulting in their ineligibility for the aforesaid scheme, causing hardships to a lot of small businesses and because of that, certain difficulties have arisen in giving effect to the provisions of Section 10;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Tamil Nadu Goods and Services Tax Act, 2017 and in supersession of the Tamil Nadu Goods and Services Tax (Removal of Difficulties) Order, 2017, published as Commercial Taxes and Registration Department Notification No.II(2)/CTR/858(a-13)/2017 at page 13 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following Order, namely: —

1. Short title. —This Order may be called the Tamil Nadu Goods and Services Tax (Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account -
 - (i) for determining the eligibility for composition scheme under second proviso to sub-section (1) of Section 10;
 - (ii) in computing aggregate turnover in order to determine eligibility for composition scheme.

*[G.O.Ms.No. 22, Commercial Taxes and Registration (B1), 1st February 2019,
Thai 18, Vilambi, Thiruvalluvar Aandu-2050.]*

No. II(2)/CTR/117(d-3)/2019.

WHEREAS, sub-section (4) of Section 52 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of Section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Tamil Nadu Goods and Services Tax Act, 2017, the Governor of Tamil Nadu, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Tamil Nadu Goods and Services Tax (Second Removal of Difficulties) Order, 2019.
2. In section 52 of the Tamil Nadu Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word “31st January, 2019”, the figures, letters and word “07th February, 2019” shall be substituted.

Ka. BALACHANDRAN,
Principal Secretary to Government.